

K-12 BUDGETED REVENUES BY PROGRAM AREA
IOWA SCHOOL YEAR 2010-2011
(in millions)

Source of Funds	State* Aid	Local Taxes	Total Amount	Percent	Number of Districts	Percentage of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 1,764.6	\$1,036.4	\$ 2,801.0	58.9%	359	100.0%
Budget Guarantee	0.0	25.1	25.1	0.5	222	61.8
Teacher Salary Supplement (LEA)	241.6	0.0	241.6	5.1	359	100.0
Professional Development Supplement (LEA)	27.4	0.0	27.4	0.6	359	100.0
Early Intervention Supplement (LEA)	29.8	0.0	29.8	0.6	359	100.0
Supplementary Weighting	55.5	8.2	63.8	1.3	359	100.0
Special Education Weighting	337.2	49.8	387.0	8.1	359	100.0
AEA Sharing Supplementary Weighting	0.1	0.0	0.1	0.0		
AEA Media Services	0.0	24.5	24.5	0.5	359	100.0
AEA Education Services	0.0	27.1	27.1	0.6	359	100.0
AEA Special Education Support Services	110.1	29.6	139.7	2.9	359	100.0
AEA Special Education Support Services Adj.	0.0	1.3	1.3	0.0	194	54.0
AEA Pro-rata State Aid Reduction	-10.0	0.0	-10.0	- 0.2	359	100.0
AEA Teacher Salary Supplement	14.4	0.0	14.4	0.3	359	100.0
AEA Professional Development Supplement	1.7	0.0	1.7	0.0	359	100.0
Adjusted Additional Property Tax Levy State Aid	49.4	-49.4	0.0	0.0	143	39.8
SBRC Dropout Prevention Program	0.0	108.5	108.5	2.3	335	93.3
Other Property Tax Adjustments	11.8	-11.8	0.0	0.0	359	100.0
Enrollment Audit Adjustment	- 1.2	0.0	- 1.1	0.0	103	28.7
Preschool State Aid	48.3	0.0	48.3	1.0	66	18.4
Adjusted Property Tax Repayment	0.0	0.0	0.0	0.0	3	0.8
Instructional Support*	7.5	182.6	190.1	4.0	341	95.0
Educational Improvement	0.0	0.1	0.1	0.0	5	1.4
FY 2010 State Aid Shortfall (LEA)	-156.1	0.0	-156.1	- 3.3	359	100.0
General Fund Revenues	\$ 2,532.0	\$1,432.8	\$ 3,964.9	83.3%		
Other Revenue Sources						
Regular PPEL	\$ 0.0	\$ 41.1	\$ 41.1	0.9 %	328	92.8%
Voter Approved PPEL	0.0	97.8	97.8	2.0	248	67.3
Management Levy	0.0	107.8	107.8	2.3	346	98.3
Educational and Recreational Levy (Playground)**	0.0	2.2	2.2	0.0	19	5.3
Bonds/Debt Service Levy	0.0	102.8	102.8	2.3	183	54.0
Secure an Advanced Vision for Educ.(Save) Fund	0.0	0.0	0.0	0.0		
State Sales/Use Tax for School Infrastructure***	379.0	0.0	379.0	8.1	359	100.0
Other State Appropriations****	63.2	0.0	63.2	1.3	359	100.0
Total Other Revenue Sources	\$ 442.2	\$ 351.7	\$ 793.9	17.0%		
Total	\$ 2,974.2	\$1,784.5	\$ 4,758.8	100.0%		

Notes:

The State school aid appropriations were capped at \$2.499 billion, and included a State school aid shortfall of \$156.1 million applied to school districts.

* State aid includes American Recovery and Reinvestment Act (ARRA) Education Stabilization and Government Services Stabilization Funding appropriated by the General Assembly. House File 2519 appropriated ARRA funds totaling \$47.9 million to be used in lieu of State aid to school districts in FY 2011. Additionally, HF 2531 appropriated \$5.1 million from the Underground Storage Tank Fund to be used in lieu of State General Fund dollars for State school aid. The Act also appropriated \$7.5 million from the School Infrastructure Fund to be used for State aid for the Instructional Support Program.

** Includes Amana Library Levy.

*** Estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax reductions in FY 2012.

**** Based on FY 2011 appropriations for the following programs:

- Early Child - Early Care, Health & Education
- Early Child - Family Support & Parent Education
- Student Achievement/Teacher Quality
- Early Child - Community Empowerment
- Early Child - Special Education Services Birth to 3
- Early Child - Voluntary Preschool
- Child Development

Sources: Iowa Department of Management, Department of Revenue, and Legislative Services Agency